

## ADOPTED 2006 BUDGET

DEPT: PROPERTY TAXES

UNIT NO. 1900-1201

FUND: General - 0001

### OPERATING AUTHORITY & PURPOSE

Pursuant to Section 59.60 of the Wisconsin Statutes, property tax requirements are determined by estimating total expenditures and deducting the estimated amount of revenue from non-property tax sources and the amount of any surplus at the close of the prior fiscal year.

1993 Levy Rate Cap: Effective August 12, 1993, Section 59.605, Wisconsin Statutes imposed a property tax rate limit for Wisconsin counties. Separate limits were imposed for operating levy rates and debt service levy rates. Initially, the baseline for the rate limit was the 1992 actual tax rate adopted for 1993 budget purposes. The County cannot exceed these operating levy rate and debt levy rate limits unless one or more conditions apply, as described below. The statute establishes specific penalties for failure to meet the tax rate limit requirements. Among the penalties for exceeding the tax rate limits are reductions in State shared revenues and transportation aids.

Under the terms of the 1993 levy rate cap, general obligation debt can be issued only if one of the following conditions is met: (1) a referendum is held that approves the debt issuance; (2) the County Board of Supervisors adopts a resolution that sets forth its reasonable expectation that the issuance of the debt will not cause the County to increase the debt levy rate; (3) the issuance of the debt was authorized by an initial resolution adopted prior to the effective date of 1993 Wisconsin Act 16 (August 12, 1993); (4) the debt is issued for certain specified purposes, including financing regional projects under Section 67.5(7)(f); (5) the debt is issued to fund or refund outstanding municipal obligations; or (6) the County Board of Supervisors adopts an initial resolution authorizing the issuance of the debt by a vote of at least three-fourths of the members-elect of the County Board.

2005 Levy Cap: Effective July 27, 2005, Section 66.0602, 2005 Wisconsin Act 25 Local Levy Limits has been enacted so that no city, village, town or county may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. The "valuation factor" means a percentage equal to the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year but not less than 2.

The 2005 levy cap combines operating and debt service levy amounts. The conditions under which the levy limit may be adjusted include: (a) if a political subdivision transfers to another governmental unit responsibility for providing any service that the political subdivision provided in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service as determined by the department of revenue; (b) if a political subdivision increases the services that it provides by adding responsibility for providing a service transferred to it from another governmental unit that provided the service in the preceding year, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased to reflect the costs of that service, as determined by the department of revenue; (c) if a city or village annexes territory from a town, the city's or village's levy increase limit otherwise applicable under this section is increased in the current year by an amount equal to the town levy on the annexed territory in the preceding year and the levy increase limit otherwise applicable under this section in the current year for the town from which the territory is annexed is decreased by that same amount, as determined by the department of revenue; (d)(1) if the amount of debt service for a political subdivision is the preceding year is less than the amount of debt service needed in the current year, as a result of the political subdivision adopting a resolution before July 1, 2005, authorizing the issuance of debt, the levy increase limit otherwise applicable to the political subdivision in the current year is increased by the difference between these 2 amounts, as determined by the department of revenue and (2) if the limit does not apply to amounts levied by a political subdivision for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision, interest on outstanding debt of the political subdivision, or the payment of related issuance costs or redemption premiums, authorized on or after July 1, 2005, and secured by the full faith and credit of the political subdivision; (e) the limit does not apply to the amount that a county levies in that year for a county children with disabilities education board; and, (f) the limit does not apply to the amount that a 1st class city levies for school purposes. The County is required to comply with both the 1993 levy rate cap and the 2005 levy cap.

**ADOPTED 2006 BUDGET****DEPT:** PROPERTY TAXES**UNIT NO.** 1900-1201**FUND:** General - 0001

Section 59.605, Wisconsin State Statutes, establishes specific penalties for failure to meet the limit requirements. Among the penalties for

exceeding the limits are reductions in State shared revenues and transportation aids.

<b>BUDGET SUMMARY</b>			
	<u>2004 Actual</u>	<u>2005 Budget</u>	<u>2006 Budget</u>
Property Tax Levy	\$ 219,406,873	\$ 225,883,651	\$ 232,592,517

STATISTICAL SUPPORTING DATA

	<u>2005 Budget</u>	<u>2006 Budget</u>	<u>2005/2006 Change</u>
<u>General County</u>			
Expenditures	\$ 1,187,924,934	\$ 1,258,874,998	\$ 70,950,064
Revenues	929,932,528	961,509,642	31,577,114
Bond Issues	<u>32,108,755</u>	<u>64,772,839</u>	<u>32,664,084</u>
General County Property Tax Levy	\$ 225,883,651	\$ 232,592,517	\$ 6,708,866

**ADOPTED 2006 BUDGET****DEPT: PROPERTY TAXES****UNIT NO. 1900-1201****FUND: General - 0001****Summary of 2006 Tax Levy**

Dept. No.	Department Description	2006 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Legislative and Executive</u>					
1000	County Board	\$ 4,986,872	\$ 18,000	\$ 4,968,872	GEN
1001	County Board-Department of Audit	2,369,778	0	2,369,778	GEN
1011	County Executive-General Office	943,665	15,000	928,665	GEN
1021	County Exec-Veteran's Services	284,962	13,000	271,962	GEN
1040	County Board-Ofc of Community Business Development Partners	644,597	21,000	623,597	GEN
	Total Legislative and Executive	\$ 9,229,874	\$ 67,000	\$ 9,162,874	
<u>Staff Agencies</u>					
1019	DAS-Office for Persons w/Disabilities	\$ 821,095	\$ 107,000	\$ 714,095	GEN
1110	Civil Service Commission	62,871	0	62,871	GEN
1120	Personnel Review Board	165,385	0	165,385	GEN
1130	Corporation Counsel	1,915,301	141,027	1,774,274	GEN
1140	DAS-Human Resources	4,439,362	1,024,591	3,414,771	GEN
1150	DAS-Risk Management	6,122,267	6,480,307	(358,040)	INTER
1151	DAS-Fiscal Affairs	3,425,637	11,000	3,414,637	GEN
1152	DAS-Procurement	900,695	39,551	861,144	GEN
1160	DAS-Information Mgt Services	18,456,582	145,068	18,311,514	INTER
1190	DAS-Economic & Comm Develop	18,586,038	20,445,835	(1,859,797)	GEN
	Total Staff Agencies	\$ 54,895,233	\$ 28,394,379	\$ 26,500,854	
<u>Sundry Appropriations and Revenues</u>					
1900-					
1999	Non-Departmentals	\$ (11,330,835)	\$ 112,984,470	\$ (124,315,305)	GEN
	Total Sundry Appropriations and Revenues	\$ (11,330,835)	\$ 112,984,470	\$ (124,315,305)	
<u>Courts and Judiciary</u>					
2000	Combined Court Related Services	\$ 37,816,325	\$ 10,171,486	\$ 27,644,839	GEN
2430	Department of Child Support	18,304,947	18,364,534	(59,587)	GEN
	Total Courts and Judiciary	\$ 56,121,272	\$ 28,536,020	\$ 27,585,252	

**ADOPTED 2006 BUDGET****DEPT:** PROPERTY TAXES**UNIT NO.** 1900-1201**FUND:** General - 0001**Summary of 2006 Tax Levy**

Dept. No.	Department Description	2006 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>General Government</u>					
3010	Election Commission	\$ 985,796	\$ 44,783	\$ 941,013	GEN
3090	County Treasurer	1,099,763	1,246,500	(146,737)	GEN
3270	County Clerk	622,736	565,247	57,489	GEN
3400	Register of Deeds	3,241,197	6,223,000	(2,981,803)	GEN
	Total General Government	\$ 5,949,492	\$ 8,079,530	\$ (2,130,038)	
<u>Public Safety</u>					
4000	Sheriff	\$ 73,491,500	\$ 12,469,606	\$ 61,021,894	GEN
4300	House of Correction	44,059,831	5,173,569	38,886,262	GEN
4500	District Attorney	16,517,689	8,555,153	7,962,536	GEN
4900	Medical Examiner	3,566,176	899,795	2,666,381	GEN
	Total Public Safety	\$ 137,635,196	\$ 27,098,123	\$ 110,537,073	
<u>Parks and Public Infrastructure</u>					
5040	DPW-Airport	\$ 59,712,115	\$ 62,433,431	\$ (2,721,316)	ENTER
5070	DPW-Transportation Services	2,646,793	2,783,003	(136,210)	INTER
5080	DPW-Architect., Engineer & Environ	5,791,930	5,755,415	36,515	INTER
5100	DPW-Highway Maintenance	15,157,804	14,569,870	587,934	GEN
5300	DPW-Fleet Maintenance	11,200,757	11,686,745	(485,988)	INTER
5600	Milwaukee Cty Transit/Paratransit	105,036,242	84,637,061	20,399,181	ENTER
5700	DPW-Facilities Management	28,593,378	13,253,487	15,339,891	INTER
5800	DPW-Director's Office	2,360,441	374,571	1,985,870	GEN
	Total Public Works	\$ 230,499,460	\$ 195,493,583	\$ 35,005,877	
<u>Health and Human Services</u>					
6300	DHHS-Behavioral Health Division	\$ 160,077,602	\$ 125,296,694	\$ 34,780,908	ENTER
7200	DHHS-County Health Programs	61,814,732	42,774,867	19,039,865	GEN
7900	Department on Aging	167,158,987	165,350,178	1,808,809	GEN
8000	Dept of Health & Human Services	181,296,565	162,035,873	19,260,692	GEN
	Total Health & Human Services	\$ 570,347,886	\$ 495,457,612	\$ 74,890,274	

**ADOPTED 2006 BUDGET****DEPT:** PROPERTY TAXES**UNIT NO.** 1900-1201**FUND:** General - 0001**Summary of 2006 Tax Levy**

Dept. No.	Department Description	2006 Budget			Type Fund**
		Expenditures	Revenues	Tax Levy	
<u>Parks Recreation and Culture</u>					
9000	Parks, Recreation and Culture	\$ 37,711,846	\$ 19,230,395	\$ 18,481,451	GEN
9500	Zoological Department	20,372,065	14,684,082	5,687,983	GEN
9700	Museum	3,502,376	0	3,502,376	GEN
9910	University Extension	332,494	122,105	210,389	GEN
	Total Parks, Recreation and Culture	\$ 61,918,781	\$ 34,036,582	\$ 27,882,199	
<u>Debt Service</u>					
9960	General County Debt Service	\$ 55,832,752	\$ 9,076,681	\$ 46,756,071	DEBT
	Total Debt Service	\$ 55,832,752	\$ 9,076,681	\$ 46,756,071	
<u>Capital Projects</u>					
1200-					
1876	Capital Improvements*	\$ 86,741,136	\$ 86,023,750	\$ 717,386	CAP
	Total Capital Projects	\$ 86,741,136	\$ 86,023,750	\$ 717,386	
<u>Expendable Trust Accounts</u>					
0601	Office for Disabilities Trust Fund	\$ 7,500	\$ 7,500	\$ 0	TF
0701-					
0702	DHS-MHD Trust Funds	35,100	35,100	0	TF
0319-					
0329	Zoo Trust Funds	992,151	992,151	0	TF
	Total Expendable Trust Funds	\$ 1,034,751	\$ 1,034,751	\$ 0	
	Total County	\$ 1,258,874,998	\$ 1,026,282,481	\$ 232,592,517	

\* Revenues include \$31,187,655 in general obligation bonding, \$16,092,556 in reimbursement revenue, \$97,400 in construction fund investment earnings, \$750,000 in sales tax revenues, \$2,438,298 in Passenger Facility Charge cash financing, \$1,872,658 in private contributions, \$33,585,184 in Airport revenue bonds and \$717,386 in property tax levy.

\*\* Type of fund, according to generally accepted accounting principles (GAAP), includes the following:

<u>Designation</u>	<u>Type of Fund</u>
GEN	General Fund
INTER	Internal Service Fund
ENTER	Enterprise Fund
DEBT	Debt Service Fund
CAP	Capital Projects Fund
TF	Trust Fund